



# Town of Lunenburg Massachusetts

FY2024 (Unaudited) Year  
End Financial Report



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# Revenues

## Totals - Fiscal Year Comparison

Total Revenue Collected:  
**\$48,387,927.25**

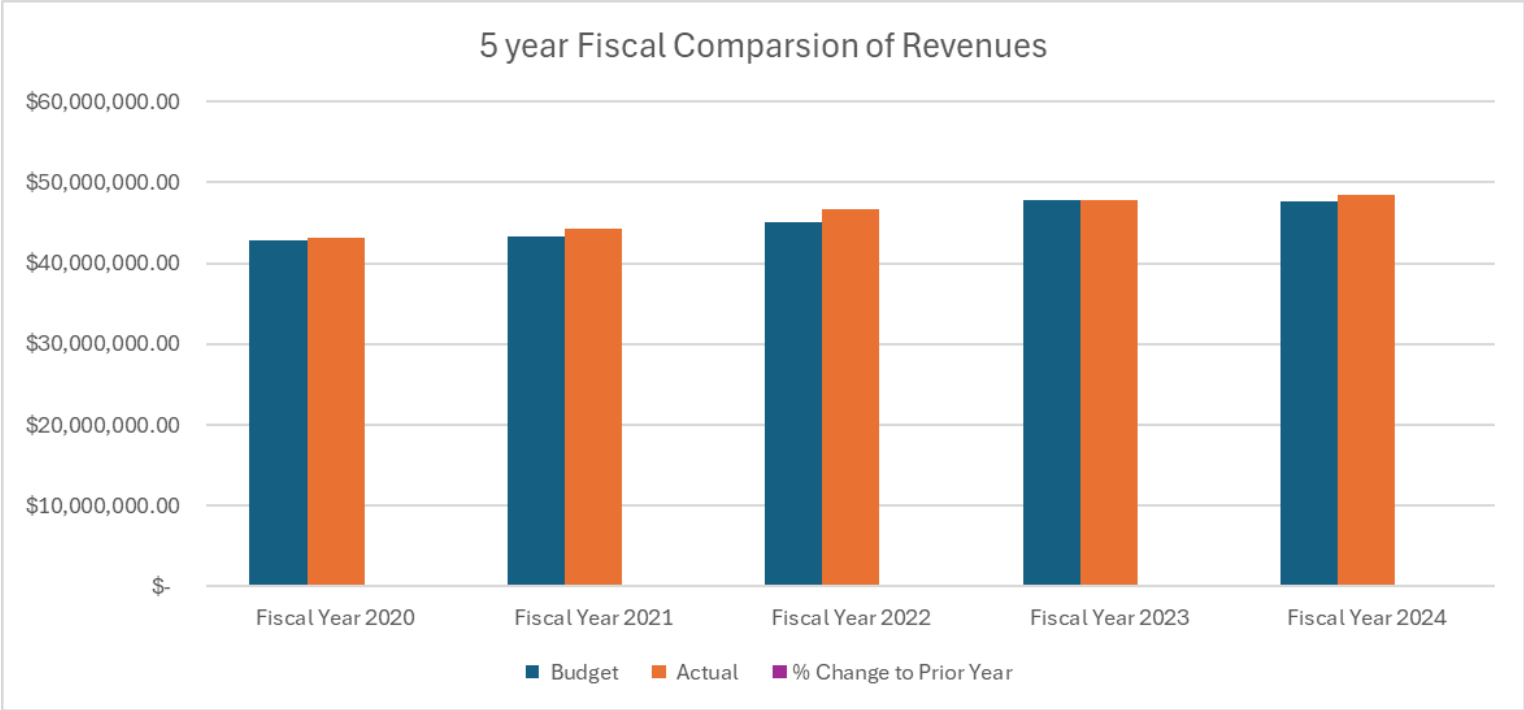
- **101.4%** of the total projected revenue for the Fiscal Year
- Investment Income collected: **\$414,577.73** or **484.3%** above estimated revenue



# Revenues Cont..

## 5 -year Comparison

Year	Budget	Actual	Variance	\$\$ Change to Prior Year	% Change to Prior Year
Fiscal Year 2020	\$ 42,821,878.82	\$ 43,089,202.54	\$ 267,323.72	\$ -	0.00%
Fiscal Year 2021	\$ 43,317,048.41	\$ 44,252,049.61	\$ 935,001.20	\$ 1,162,847.07	2.70%
Fiscal Year 2022	\$ 45,099,051.93	\$ 46,695,138.62	\$ 1,596,086.69	\$ 2,443,089.01	5.52%
Fiscal Year 2023	\$ 47,854,411.85	\$ 47,763,431.21	\$ (90,980.64)	\$ 1,068,292.59	2.29%
Fiscal Year 2024	\$ 47,734,495.34	\$ 48,387,927.25	\$ 653,431.91	\$ 624,496.04	1.31%





# Revenues Cont.. Receipts by Category

## TOWN OF LUNENBURG

### FY24 RECEIPTS BY CATEGORY



FOR 2024 13

	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
13 FINES & FORFEITS	13,263.00	-1,250.00	12,013.00	26,808.39	-14,795.39	223.2%
26 OTHER EXCISE	100,980.00	.00	100,980.00	140,933.50	-39,953.50	139.6%
30 MSBA REIMBURSEMENT	474,239.00	-474,239.00	.00	.00	.00	.0%
31 DEPT REV - SCHOOL	60,207.00	.00	60,207.00	150,100.74	-89,893.74	249.3%
40 TAX LIENS	.00	.00	.00	105,019.59	-105,019.59	100.0%
41 PAYMT IN LIEU OF TAX	1,648.00	.00	1,648.00	1,609.65	38.35	97.7%
42 TAX LEVY	30,548,749.95	945,140.54	31,493,890.49	31,175,162.79	318,727.70	99.0%
43 FEES	176,052.00	.00	176,052.00	285,988.14	-109,936.14	162.4%
44 LICENSES & PERMITS	331,188.00	.00	331,188.00	427,164.86	-95,976.86	129.0%
45 STATE AID	10,258,395.00	388,499.00	10,646,894.00	10,256,028.28	390,865.72	96.3%
46 ROLL BACK TAXES	.00	.00	.00	11,512.35	-11,512.35	100.0%
47 DEPT REVENUE OTHER	257,370.00	.00	257,370.00	388,281.23	-130,911.23	150.9%
48 INVESTMENT INCOME	25,000.00	60,600.00	85,600.00	414,577.73	-328,977.73	484.3%
49 DEPT REV CEMETERIES	4,100.00	-600.00	3,500.00	4,050.00	-550.00	115.7%
50 MOTOR VEHICLE EXCISE	1,771,640.00	50,000.00	1,821,640.00	2,069,581.56	-247,941.56	113.6%
70 SPECIAL ASSESSMENTS	11,844.00	.00	11,844.00	6,060.00	5,784.00	51.2%
71 PENALTIES & INTEREST	200,000.00	-60,000.00	140,000.00	141,252.84	-1,252.84	100.9%
98 OTHER FIN SOURCE	3,093,903.86	-717,933.51	2,375,970.35	2,375,970.35	.00	100.0%
99 MISC NON RECURRING	215,698.50	.00	215,698.50	407,825.25	-192,126.75	189.1%
GRAND TOTAL	47,544,278.31	190,217.03	47,734,495.34	48,387,927.25	-653,431.91	101.4%

\*\* END OF REPORT - Generated by Ezequiel Ayala \*\*

# Revenues Cont..

## Local Receipts

Total Local Receipts Collected were 124.2% of annual estimate or \$6,945,223.83

Dept. Rev. – Schools: 249.3%

Licenses & Permits: 129%

Investment Income: 484.3%

Motor Vehicle Excise: 113.6%

Special Assessments: 51.2%

Penalties & Interest: 100.9%

Misc./Non-Recurring: 189.1%

# Revenues Cont.. Local Receipts

## TOWN OF LUNENBURG



### FY24 LOCAL RECEIPTS

FOR 2024 13

	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT USE/COL
<b>0100 GENERAL FUND</b>						
13 FINES & FORFEITS	13,263.00	12,013.00	26,808.39	.00	-14,795.39	223.2%
26 OTHER EXCISE	100,980.00	100,980.00	140,933.50	.00	-39,953.50	139.6%
31 DEPT REV - SCHOOL	60,207.00	60,207.00	150,100.74	.00	-89,893.74	249.3%
40 TAX LIENS	.00	.00	105,019.59	.00	-105,019.59	100.0%
41 PAYMT IN LIEU OF TAX	1,648.00	1,648.00	1,609.65	.00	38.35	97.7%
43 FEES	176,052.00	176,052.00	285,988.14	.00	-109,936.14	162.4%
44 LICENSES & PERMITS	331,188.00	331,188.00	427,164.86	.00	-95,976.86	129.0%
47 DEPT REVENUE OTHER	257,370.00	257,370.00	388,281.23	.00	-130,911.23	150.9%
48 INVESTMENT INCOME	25,000.00	85,600.00	414,577.73	.00	-328,977.73	484.3%
49 DEPT REV CEMETERIES	4,100.00	3,500.00	4,050.00	.00	-550.00	115.7%
50 MOTOR VEHICLE EXCISE	1,771,640.00	1,821,640.00	2,069,581.56	.00	-247,941.56	113.6%
70 SPECIAL ASSESSMENTS	11,844.00	11,844.00	6,060.00	.00	5,784.00	51.2%
71 PENALTIES & INTEREST	200,000.00	140,000.00	141,252.84	.00	-1,252.84	100.9%
98 OTHER FIN SOURCE	3,093,903.86	2,375,970.35	2,375,970.35	.00	.00	100.0%
99 MISC NON RECURRING	215,698.50	215,698.50	407,825.25	.00	-192,126.75	189.1%
TOTAL GENERAL FUND	6,262,894.36	5,593,710.85	6,945,223.83	.00	-1,351,512.98	124.2%
TOTAL REVENUES	6,262,894.36	5,593,710.85	6,945,223.83	.00	-1,351,512.98	
GRAND TOTAL	6,262,894.36	5,593,710.85	6,945,223.83	.00	-1,351,512.98	124.2%

\*\* END OF REPORT - Generated by Ezequiel Ayala \*\*

## Revenues Cont.. State Aid

Total State Aid  
Collected were 96.3%  
of annual estimate or  
\$10,256,028.28

STATE OWNED LAND:  
99.9%

CH 70 SCHOOL AID:  
100%

CHARTER TUITION  
REIMB: 76%

UNRESTRICTED GEN'L  
GOVT: 100%



# Revenues Cont.. State Aid

## TOWN OF LUNENBURG



### FY24 STATE AID

FOR 2024 13

	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
<b>45 STATE AID</b>						
<b>01001 GENERAL FUND REVENUES</b>						
450100 STATE OWNED LAND	32,505.00	14,962.00	47,467.00	47,415.00	52.00	99.9%
450200 VETERANS ABATEMENT	28,895.00	-18,173.00	10,722.00	.00	10,722.00	.0%
450300 ABATEMENTS SURVIVING SPOU	1,750.00	.00	1,750.00	.00	1,750.00	.0%
450400 BLIND ABATEMENT	525.00	-175.00	350.00	.00	350.00	.0%
450500 ABATEMENTS ELDERLY	24,944.00	-13,900.00	11,044.00	9,538.00	1,506.00	86.4%
450600 CH 70 SCHOOL AID	8,722,228.00	96,900.00	8,819,128.00	8,819,128.00	.00	100.0%
451100 CHARTER TUITION REIMBURSE	122,771.00	-26,024.00	96,747.00	73,520.00	23,227.00	76.0%
451400 UNRESTRICTED GEN'L GOVT A	1,193,610.00	70,580.00	1,264,190.00	1,264,190.00	.00	100.0%
451800 ROOM OCCUPANCY	.00	.00	.00	1,806.46	-1,806.46	100.0%
452000 SEC 6 CH 115 VETERANS	51,450.00	1,854.00	53,304.00	40,430.82	12,873.18	75.8%
452900 SMART GROWTH SCHOOL COST	79,717.00	262,475.00	342,192.00	.00	342,192.00	.0%
TOTAL GENERAL FUND REVENUES	10,258,395.00	388,499.00	10,646,894.00	10,256,028.28	390,865.72	96.3%
TOTAL STATE AID	10,258,395.00	388,499.00	10,646,894.00	10,256,028.28	390,865.72	96.3%
GRAND TOTAL	10,258,395.00	388,499.00	10,646,894.00	10,256,028.28	390,865.72	96.3%

\*\* END OF REPORT - Generated by Ezequiel Ayala \*\*



# Expenditures

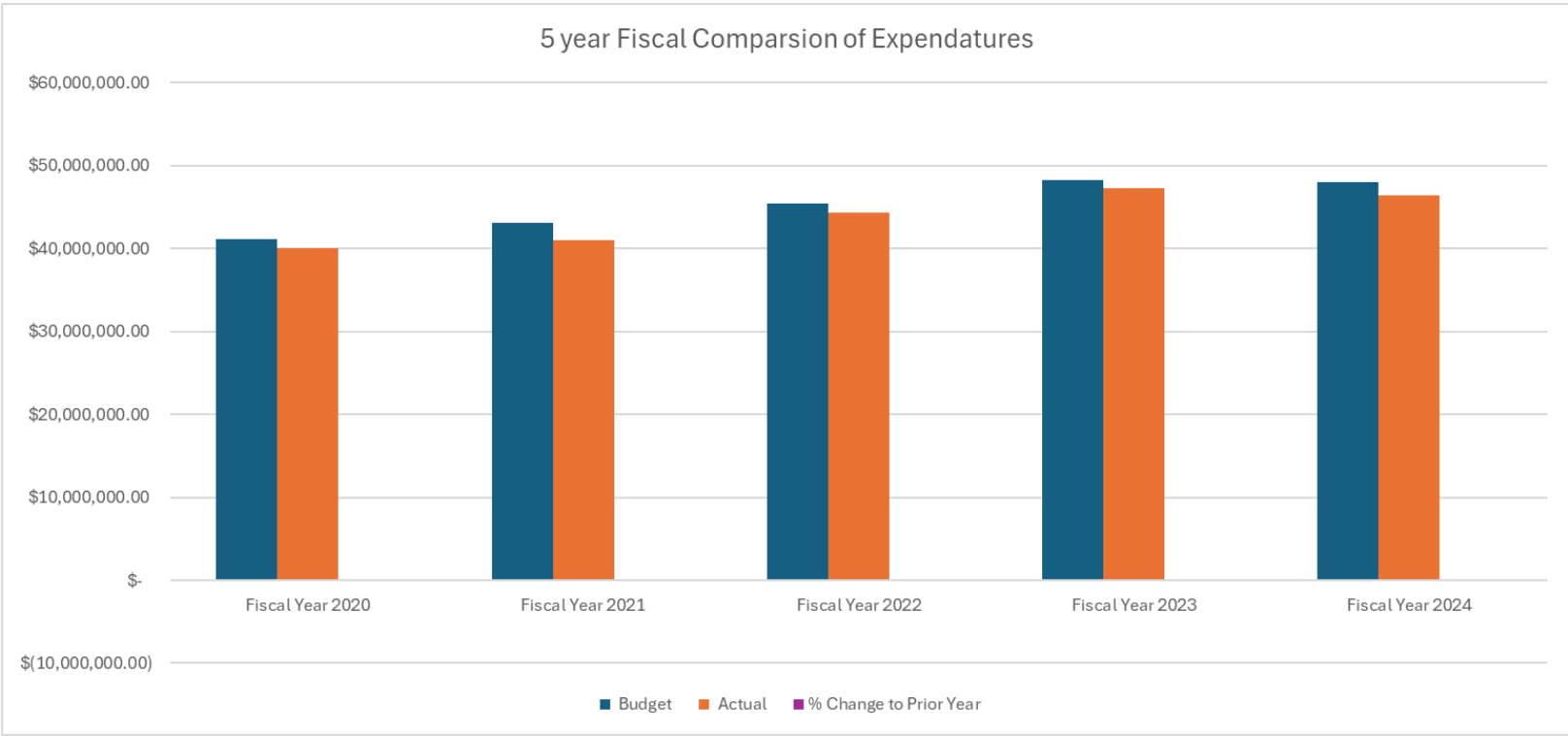
Total Expenditures through  
Fiscal Year 2024 were  
**\$46,463,708.05** or **96.7%**  
of total budget

- Total Remaining was  
**\$1,594,677.85**
- Actual Expenditures  
were **1.78% LESS** than  
FY23

# Expenditures Cont..

## 5 -year Comparison

Year	Budget	Actual	Available	\$\$ Change to Prior Year	% Change to Prior Year
Fiscal Year 2020	\$ 41,178,985.82	\$ 40,057,293.56	\$ 1,121,692.26	\$ -	0.00%
Fiscal Year 2021	\$ 43,104,912.84	\$ 41,024,362.43	\$ 2,080,550.41	\$ 967,068.87	2.41%
Fiscal Year 2022	\$ 45,416,024.49	\$ 44,297,537.94	\$ 1,118,486.55	\$ 3,273,175.51	7.98%
Fiscal Year 2023	\$ 48,218,697.29	\$ 47,306,160.40	\$ 912,536.89	\$ 3,008,622.46	6.79%
Fiscal Year 2024	\$ 48,058,385.90	\$ 46,463,708.05	\$ 1,594,677.85	\$ (842,452.35)	-1.78%





# Expenditures Cont.. Budget-Vs- Actuals by Department

## TOWN OF LUNENBURG



### FY24 YEAR END BUDGET-VS-ACTUALS

FOR 2024 13

	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
122 SELECT BOARD	156,488.18	170,603.30	170,568.30	.00	35.00	100.0%
126 TOWN MANAGER	181,043.60	183,501.84	183,498.72	.00	3.12	100.0%
131 FINANCE COMMITTEE	1,300.00	1,885.00	1,613.77	.00	271.23	85.6%
132 RESERVE FUND	75,000.00	35,426.27	.00	.00	35,426.27	.0%
133 SALARY RESERVE	65,861.83	31,811.34	31,811.34	.00	.00	100.0%
135 TOWN ACCOUNTANT	244,158.89	284,139.60	284,139.60	.00	.00	100.0%
136 ANNUAL AUDIT	44,100.00	44,100.00	44,100.00	.00	.00	100.0%
141 ASSESSOR'S ADMINISTRATION	233,206.96	253,756.22	241,067.11	.00	12,689.11	95.0%
145 TREASURER'S ADMINISTRATION	107,131.56	111,517.44	104,826.30	.00	6,691.14	94.0%
146 TAX COLLECTOR'S ADMINISTRATION	117,865.24	132,069.62	119,673.27	.00	12,396.35	90.6%
149 BANKING CHARGES	1,000.00	1,000.00	.00	.00	1,000.00	.0%
151 LEGAL EXPENSES	110,000.00	118,734.28	118,734.28	.00	.00	100.0%
155 INFORMATION TECHNOLOGY DEP	402,881.35	425,141.04	384,021.19	.00	41,119.85	90.3%
158 TAX TITLE REDEMP/FORECLOSURE	29,000.00	35,060.53	13,537.67	.00	21,522.86	38.6%
161 TOWN CLERK'S ADMINISTRATION	54,525.68	59,130.65	53,328.70	.00	5,801.95	90.2%
162 ELECTIONS	16,735.00	17,376.51	15,474.39	.00	1,902.12	89.1%
163 REGISTRATION & CENSUS	24,450.00	24,751.53	24,751.53	.00	.00	100.0%
164 TOWN CLERK'S SALARY	57,500.00	77,500.00	77,500.00	.00	.00	100.0%
171 CONSERVATION COMMISSION	64,393.71	64,765.54	61,719.80	.00	3,045.74	95.3%
175 PLANNING BOARD	164,509.80	166,926.60	103,463.61	.00	63,462.99	62.0%
176 ZONING BOARD OF APPEALS	3,900.00	4,231.11	3,629.24	.00	601.87	85.8%
178 ARCHITECTURAL PRESERVATION	5,000.00	5,000.00	40.00	.00	4,960.00	.8%
192 PUBLIC BUILDINGS	205,553.10	220,361.03	205,580.44	.00	14,780.59	93.3%
193 DIRECTOR OF FACILITIES & G	666,986.31	686,175.25	678,487.46	.00	7,687.79	98.9%
195 TOWN REPORTS	12,000.00	21,128.77	19,677.79	.00	1,450.98	93.1%
199 CENTRAL PURCHASING	80,300.00	86,976.61	79,413.17	.00	7,563.44	91.3%
210 POLICE DEPARTMENT	2,306,764.01	2,332,460.13	2,243,913.35	.00	88,546.78	96.2%
213 POLICE LOCK UP	25,600.00	26,182.58	11,150.13	.00	15,032.45	42.6%
214 INJURY LEAVE	4,000.00	4,000.00	445.12	.00	3,554.88	11.1%
220 FIRE DEPARTMENT	1,615,259.90	1,644,895.14	1,542,769.82	.00	102,125.32	93.8%
223 FIRE HYDRANT EXPENSE	17,000.00	30,000.00	30,000.00	.00	.00	100.0%
227 MTC OF TOWN RADIOS	10,000.00	10,649.95	6,964.82	.00	3,685.13	65.4%
228 RADIO WATCH	308,719.96	312,993.24	309,405.57	.00	3,587.67	98.9%
241 BUILDING INSPECTION	164,317.03	174,353.67	155,037.15	.00	19,316.52	88.9%
244 INSPECTOR OF WGT & MEASUREMENT	4,300.00	4,485.00	4,459.50	.00	25.50	99.4%
291 EMERGENCY MANAGEMENT	7,000.00	7,000.00	5,000.00	.00	2,000.00	71.4%
292 ANIMAL CONTROL	49,000.00	52,601.64	51,010.01	.00	1,591.63	97.0%
294 TREE REMOVAL	33,500.00	48,500.00	46,224.66	.00	2,275.34	95.3%
299 INSPECTOR OF ANIMALS	1,000.00	1,000.00	1,000.00	.00	.00	100.0%
300 SCHOOL DEPARTMENT	22,883,442.00	22,959,235.83	22,743,459.55	.00	215,776.28	99.1%
301 SCHOOL NON-RECURRING EXPENSE	17,686.00	17,918.21	11,629.40	.00	6,288.81	64.9%
310 MONTY TECH ASSESSMENT	1,181,390.00	1,181,390.18	1,181,390.18	.00	.00	100.0%
411 GENERAL HIGHWAY MAINTENANCE	863,250.00	931,749.89	767,474.54	.00	164,275.35	82.4%
412 TOWN HIGHWAY GARAGE	1,100.00	1,100.00	1,098.73	.00	1.27	99.9%



# Trust/Reserve/Other Funds

## Quarter Ending: 06/30/24

### Current Yield: 2.33%

ACCOUNT NUMBER	FUND NAME	BEGINNING MARKET VALUE	BEGINNING PRINCIPAL	BEGINNING EARNINGS	NET INCOME	REALIZED GAIN/LOSS	NET EARNINGS	ENDING PRINCIPAL	ENDING EARNINGS	ENDING CASH VALUE	CHANGE IN UNREALIZED GAIN/LOSS	UNREALIZED GAIN/LOSS	ENDING MARKET VALUE
	<b>CEMETERY FUNDS</b>												
8001-160100	PERPETUAL CARE BEQUEST	\$235,124.92	\$214,102.91	\$16,486.72	\$963.13	(\$222.97)	\$740.16	\$214,102.91	\$17,226.88	\$231,329.79	\$769.24	\$5,304.53	\$236,634.32
	C. ALLEN HEADSTONE	\$406.71	\$100.00	\$298.87	\$1.66	(\$0.39)	\$1.27	\$100.00	\$300.14	\$400.14	\$1.34	\$9.18	\$409.32
8115-160100	SALE OF CEMETERY LOTS	\$87,445.61	\$75,596.32	\$10,162.57	\$358.21	(\$82.92)	\$275.29	\$75,596.32	\$10,437.86	\$86,034.18	\$286.10	\$1,972.82	\$88,007.00
	SUBTOTALS	\$322,977.24	\$289,799.23	\$26,948.16	\$1,323.00	(\$306.28)	\$1,016.72	\$289,799.23	\$27,964.88	\$317,764.11	\$1,056.68	\$7,286.53	\$325,050.64
	<b>CONSERVATION FUNDS</b>												
8125-160100	CONSERVATION LAND PURCHASE	\$57,404.55	\$21,650.00	\$34,647.28	\$235.14	(\$54.44)	\$180.70	\$21,650.00	\$34,827.98	\$56,477.98	\$187.80	\$1,295.07	\$57,773.05
8125-160100	R. BURTON CONSERVATION	\$539.22	\$501.48	\$27.34	\$2.22	(\$0.51)	\$1.71	\$501.48	\$29.05	\$530.53	\$1.77	\$12.17	\$542.70
8125-160100	H. BENJAMIN CONSERVATION	\$250.26	\$232.72	\$12.71	\$1.02	(\$0.24)	\$0.78	\$232.72	\$13.49	\$246.21	\$0.82	\$5.65	\$251.86
8125-160100	G. HUBBARD CONSERVATION	\$173.84	\$161.70	\$8.79	\$0.71	(\$0.16)	\$0.55	\$161.70	\$9.34	\$171.04	\$0.57	\$3.92	\$174.96
8125-160100	I. KIMBALL CONSERVATION	\$97.76	\$90.85	\$5.02	\$0.40	(\$0.09)	\$0.31	\$90.85	\$5.33	\$96.18	\$0.32	\$2.21	\$98.39
	SHAWN H KELLEY ESTATE	\$896,194.80	\$869,830.41	\$9,077.83	\$3,671.06	(\$849.86)	\$2,821.20	\$869,830.41	\$11,899.03	\$881,729.44	\$2,932.03	\$20,218.59	\$901,948.03
	SUBTOTALS	\$954,660.43	\$892,467.16	\$43,778.97	\$3,910.55	(\$905.30)	\$3,005.25	\$892,467.16	\$46,784.22	\$939,251.38	\$3,123.31	\$21,537.61	\$960,788.99
	<b>SCHOLARSHIP FUNDS</b>												
	CHESTER MOSSMAN TEEN CENTER	\$1,927.84	\$1,237.25	\$653.40	\$7.89	(\$1.83)	\$6.06	\$1,237.25	\$659.46	\$1,896.71	\$6.30	\$43.49	\$1,940.20
	GEORGE WAKEFIELD SCHOLARSHIP	\$247.87	\$210.48	\$32.61	\$1.01	(\$0.24)	\$0.77	\$210.48	\$33.38	\$243.86	\$0.81	\$5.59	\$249.45
8116-160100	MABEL ALLEN SCHOOL PRIZE	\$849.85	\$133.43	\$700.03	\$3.48	(\$0.81)	\$2.67	\$133.43	\$702.70	\$836.13	\$2.78	\$19.17	\$855.30
8116-160100	JOSEPH HARWOOD SCHOOL	\$621.07	\$16.77	\$592.32	\$2.54	(\$0.59)	\$1.95	\$16.77	\$594.27	\$611.04	\$2.03	\$14.01	\$625.05
8119-160100	LUNENBURG ATHLETIC BOOSTER	\$15,005.08	\$14,067.50	\$648.15	\$61.46	(\$14.23)	\$47.23	\$14,067.50	\$695.38	\$14,762.88	\$49.09	\$338.52	\$15,101.40
8112-160100	TIMOTHY J STANLEY SCHOLARSHIP	\$14.22	\$12.78	\$1.17	\$0.07	(\$0.01)	\$0.06	\$12.78	\$1.23	\$14.01	\$0.05	\$0.32	\$14.33
	RYAN BUSQUE SCHOLARSHIP	\$10,335.46	\$9,145.00	\$991.10	\$42.34	(\$9.80)	\$32.54	\$9,145.00	\$1,023.64	\$10,168.64	\$33.81	\$233.17	\$10,401.81
	PHILIP CROUSE	\$80.19	\$66.69	\$11.95	\$0.32	(\$0.08)	\$0.24	\$66.69	\$12.19	\$78.88	\$0.26	\$1.81	\$80.69
8110-160100	DORA HAVEN COWDRY SCHOLARSHIP	\$432,211.47	\$383,523.07	\$40,351.54	\$1,770.45	(\$409.86)	\$1,360.59	\$383,523.07	\$41,712.13	\$425,235.20	\$1,414.04	\$9,750.90	\$434,986.10
8113-160100	BETH N CURTIS MEMORIAL SCHOLAR	\$1,998.39	\$1,873.04	\$86.80	\$8.18	(\$1.90)	\$6.28	\$1,873.04	\$93.08	\$1,966.12	\$6.53	\$45.08	\$2,011.20
8130-160100	BARBARA NELSON SCHOLARSHIP	\$920.79	\$862.74	\$40.29	\$3.77	(\$0.87)	\$2.90	\$862.74	\$43.19	\$905.93	\$3.01	\$20.77	\$926.70
	SCOTT CZELUSNAK MEMORIAL AWARD	\$12.89	\$10.77	\$1.87	\$0.06	(\$0.01)	\$0.05	\$10.77	\$1.92	\$12.69	\$0.04	\$0.29	\$12.98
8139-160100	PETE LINCOLN SCHOLARSHIP	\$14,770.65	\$13,848.26	\$637.48	\$60.51	(\$14.01)	\$46.50	\$13,848.26	\$683.98	\$14,532.24	\$48.32	\$333.23	\$14,865.47
	SUBTOTALS	\$478,995.77	\$425,007.78	\$44,748.71	\$1,962.08	(\$454.24)	\$1,507.84	\$425,007.78	\$46,256.55	\$471,264.33	\$1,567.07	\$10,806.35	\$482,070.68

# Trust Funds Cont...

## Quarter Ending: 06/30/24

### Current Yield: 2.33%

ACCOUNT NUMBER	FUND NAME	BEGINNING MARKET VALUE	BEGINNING PRINCIPAL	BEGINNING EARNINGS	NET INCOME	REALIZED GAIN/LOSS	NET EARNINGS	ENDING PRINCIPAL	ENDING EARNINGS	ENDING CASH VALUE	CHANGE IN UNREALIZED GAIN/LOSS	UNREALIZED GAIN/LOSS	ENDING MARKET VALUE
	MISCELLANEOUS FUNDS												
	A MERICAN LEGION POOR	\$11,872.52	\$500.00	\$11,143.51	\$48.63	(\$11.26)	\$37.37	\$500.00	\$11,180.88	\$11,680.88	\$38.84	\$267.85	\$11,948.73
	J & M HOWARD SDWLK / GRDS	\$21,114.25	\$5,000.00	\$15,706.98	\$86.50	(\$20.02)	\$66.48	\$5,000.00	\$15,773.46	\$20,773.46	\$69.08	\$476.35	\$21,249.81
	WORTHY POOR INCOME	\$21,756.55	\$1,200.00	\$20,136.89	\$89.13	(\$20.63)	\$68.50	\$1,200.00	\$20,205.39	\$21,405.39	\$71.18	\$490.84	\$21,896.23
	GAZEBO RESTORATION	\$10,195.60	\$100.00	\$9,898.94	\$41.76	(\$9.67)	\$32.09	\$100.00	\$9,931.03	\$10,031.03	\$33.36	\$230.02	\$10,261.05
	LUNENBURG POST #283	\$8,260.81	\$6,941.18	\$1,160.29	\$33.83	(\$7.83)	\$26.00	\$6,941.18	\$1,186.29	\$8,127.47	\$27.03	\$186.37	\$8,313.84
	SUBTOTALS	\$73,199.73	\$13,741.18	\$58,046.61	\$299.85	(\$69.41)	\$230.44	\$13,741.18	\$58,277.05	\$72,018.23	\$239.49	\$1,651.43	\$73,669.66
	STABILIZATION FUNDS												
	STABILIZATION	\$2,948,752.99	\$2,534,204.91	\$357,670.06	\$12,078.92	(\$2,796.29)	\$9,282.63	\$2,534,204.91	\$366,952.69	\$2,901,157.60	\$9,647.29	\$66,525.31	\$2,967,682.91
8140-160100	SEWER CAPITAL RESERVE STABILIZATION	\$150,388.88	\$135,996.16	\$11,491.89	\$616.03	(\$142.61)	\$473.42	\$135,996.16	\$11,965.31	\$147,961.47	\$492.02	\$3,392.85	\$151,354.32
	HEALTH INSURANCE STABILIZATION	\$117,579.85	\$98,334.00	\$16,977.87	\$481.65	(\$111.50)	\$370.15	\$98,334.00	\$17,348.02	\$115,682.02	\$384.68	\$2,652.66	\$118,334.68
	OPIOID STABILIZATION	\$179,194.83	\$174,676.71	\$1,061.68	\$734.03	(\$169.92)	\$564.11	\$174,676.71	\$1,625.79	\$176,302.50	\$586.29	\$4,042.73	\$180,345.23
	SUBTOTALS	\$3,395,916.55	\$2,943,211.78	\$387,201.50	\$13,910.63	(\$3,220.32)	\$10,690.31	\$2,943,211.78	\$397,891.81	\$3,341,103.59	\$11,110.28	\$76,613.55	\$3,417,717.14
	GENERAL FUNDS												
	GENERAL FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	SUBTOTALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	GRAND TOTALS	\$5,225,749.72	\$4,564,227.13	\$560,723.95	\$21,406.11	(\$4,955.55)	\$16,450.56	\$4,564,227.13	\$577,174.51	\$5,141,401.64	\$17,096.83	\$117,895.47	\$5,259,297.11
	ACCOUNTING METHOD :	BOOK VALUE											
												CURRENT ACCRUAL:	\$26,973.13
												TRANSFER IN TRANSIT:	\$0.00
												UNREALIZED GAIN/LOSS:	\$117,895.47
												QUARTER ENDING STATEMENT VALUE:	\$5,259,297.11

# Quarter Ending: 06/30/24

	FUND NAME	BEGINNING MARKET VALUE	BEGINNING PRINCIPAL	BEGINNING EARNINGS	NET INCOME	REALIZED GAIN/LOSS	NET EARNINGS	TRANSFERS OF PRINCIPAL	TRANSFERS OF EARNINGS	ENDING PRINCIPAL	ENDING EARNINGS	ENDING CASH/VALUE	CHANGE IN UNREALIZED GAIN/LOSS	UNREALIZED GAIN/LOSS	ENDING MARKET VALUE
	OPEB FUNDS														
	OPEB TRUST	\$1,383,219.23	\$1,190,969.00	\$140,872.04	\$6,002.72	\$8,194.43	\$14,197.15	\$0.00	\$0.00	\$1,190,969.00	\$155,069.19	\$1,346,038.19	\$3,041.44	\$54,419.63	\$1,400,457.82
	SEWER OPEB TRUST	\$5,002.62	\$4,280.00	\$536.80	\$21.71	\$29.64	\$51.35	\$0.00	\$0.00	\$4,280.00	\$588.15	\$4,868.15	\$11.00	\$196.82	\$5,064.97
	SUBTOTALS	\$1,388,221.85	\$1,195,249.00	\$141,408.84	\$6,024.43	\$8,224.07	\$14,248.50	\$0.00	\$0.00	\$1,195,249.00	\$155,657.34	\$1,350,906.34	\$3,052.44	\$54,616.45	\$1,405,522.79
	GRAND TOTALS	\$1,388,221.85	\$1,195,249.00	\$141,408.84	\$6,024.43	\$8,224.07	\$14,248.50	\$0.00	\$0.00	\$1,195,249.00	\$155,657.34	\$1,350,906.34	\$3,052.44	\$54,616.45	\$1,405,522.79
	ACCOUNTING METHOD :	BOOK VALUE											CURRENT ACCRUAL:	\$0.00	
													TRANSFER IN TRANSIT:	\$0.00	
													UNREALIZED GAIN/LOSS:	\$54,616.45	
													QUARTER ENDING STATEMENT VALUE:	\$1,405,522.79	

# Special Revenue Funds





# Special Revenue Funds

Fund Number	Fund Name	Fund Balance 6/30/2024	Receipts thru 9/30/2024	Remaining Deficit 6/30/2024
1300	REC LOST BOOKS	\$ 14,099.37		\$ -
1301	CHAPT 658	\$ 11,562.99		\$ -
1302	ADULT ED	\$ 11,163.75		\$ -
1303	SUMMER SCHOOL PROGRAM	\$ 340.00		\$ -
1305	AFTER SCHOOL ACTIVITY FUND	\$ 148,503.63		\$ -
1306	SCHOOL FAC USE	\$ 3,010.67		\$ -
1308	SCHOOL CHOICE	\$ 147,912.14		\$ -
1309	REC SCHOOL	\$ 1,298.66		\$ -
1310	GREENTHUMB REV	\$ 2,372.77		\$ -
1311	SCHOOL GIFT	\$ 75,310.41		\$ -
1312	EXTENDED DAY REVOLVING	\$ 183,356.08		\$ -
1314	VENDING MACHINE REVOLVING	\$ 1,954.71		\$ -
1315	FAMILY NETWORK GIFT FUND	\$ 2,300.64		\$ -
1500	PARK REVOLVING	\$ 72,564.34		\$ -
1501	HIGHWAY INSURANCE REC	\$ (5,126.68)		\$ (5,126.68)
1502	INS. RECOVERIES	\$ 5,537.57		\$ -
1503	POLICE RECOVERY	\$ 60,334.23		\$ -
1504	LIBRARY REVOLVING	\$ 6,841.48		\$ -
1505	COA/MART REV.	\$ (3,388.31)	8,724.42	\$ -
1506	COASTAL/PATRIOT REVOLVING	\$ 579.06		\$ -
1507	CONSERVATION CONSULTANT REV	\$ 120.50		\$ -
1508	DRUG FORFEITURE - STATE	\$ 1,720.52		\$ -
1511	LIBRARY GIFT FUND	\$ 29,060.04		\$ -
1513	SCHOLARSHIP FUND	\$ 232.26		\$ -
1515	BELL TOWER MTC FUND	\$ 2,556.37		\$ -
1516	POLICE GIFT FUND	\$ 4,439.10		\$ -
1517	PUBLIC SAFETY GIFT FUND	\$ 204.62		\$ -
1518	ELDERLY/DISABLED FUND	\$ 2,487.14		\$ -

# Special Revenue Funds

Fund Number	Fund Name	Fund Balance 6/30/2024	Receipts thru 9/30/2024	Remaining Deficit 6/30/2024
1519	HOLLIS RD REVOLVING	\$ 36,477.48		\$ -
1520	TOWN RECORDS GIFT	\$ 252.35		\$ -
1521	HISTORICAL COMM	\$ 137.36		\$ -
1522	HAZARDOUS WASTE	\$ 768.76		\$ -
1523	PARK GIFT FUND	\$ 752.00		\$ -
1524	SEWER GIFT FUND	\$ 387.09		\$ -
1525	CONSERVATION GIFT FUND	\$ 148.00		\$ -
1526	CONSERVATION FUND	\$ 319.59		\$ -
1527	ZONING BD CONSULTANT REV	\$ 14,621.79		\$ -
1528	COUNCIL ON AGING GIFT FUND	\$ 8,900.23		\$ -
1529	SKATE PARK GIFT FUND	\$ 197.00		\$ -
1530	WGHTS/MEASURES CITATION FUND	\$ 400.00		\$ -
1531	SALE OF REAL ESTATE REVOLVING	\$ 43,175.00		\$ -
1532	MARSHALL PARK RESTORATION FUND	\$ 125.00		\$ -
1533	CITIZENS RELIEF FUND	\$ 200.00		\$ -
1534	DEBRIS REMOVAL GIFT FUND	\$ 676.00		\$ -
1535	RECYCLING OUTREACH FUND	\$ 24,246.61		\$ -
1536	DPW ROADS GIFT FUND	\$ 3,330.00		\$ -
1537	GENERAL GOVERNMENT GIFT FUND	\$ 1,110.00		\$ -
1538	FEDERAL DRUG FORFEITURE	\$ 42,619.42		\$ -
1539	TOWN FACILITIES USE ACCOUNT	\$ 1,278.01		\$ -
1540	BOND PREMIUM RESERVED FOR CAPITAL	\$ 3,543.11		\$ -
1541	SWTF BARRELS/BINS REVOLVING	\$ 2,408.00		\$ -
1542	INSPECTOR'S REVOLVING FUND	\$ 6,972.88		\$ -
1543	TIMBER RIGHTS REVOLVING	\$ 17,548.32		\$ -
1544	TECHNOLOGY FEE REVOLVING	\$ 22,788.89		\$ -
1545	ARTIFICIAL TURF REVOLVING	\$ 59,321.73		\$ -
1546	INTERFACE REFERRAL GIFT FUND	\$ 3,295.00		\$ -
1547	TNC PER RIDE ASSESSMENT FUND	\$ 4,152.00		\$ -
1548	LUNENBURG CEMETERY GIFT FUND	\$ 209.39		\$ -
1549	TECHNOLOGY FOR SCHOOL CHILDREN	\$ 10,000.00		\$ -
1550	OPEN SPACE COMMITTEE GIFT FUND	\$ 10,000.00		\$ -
1551	300th ANNIVERSARY FUND	\$ 5,000.00		\$ -
1552	LUNENBURG TOWN BAND GIFT FUND	\$ 5,000.00		\$ -
2200	LUNCH REV	\$ 437,584.39		\$ -

# Special Revenue Funds

Fund Number	Fund Name	Fund Balance 6/30/2024	Receipts thru 9/30/2024	Remaining Deficit 6/30/2024	
2300	HIGHWAY FUNDS (CH 90)	\$ (656,482.78)		\$ (656,482.78)	Ezequiel Ayala: Received 10/09/2024
2301	CHAPTER 204 OF 1996	\$ 0.11		\$ -	
2303	DEP PAY AS YOU THROW	\$ 4,720.43		\$ -	
2305	WINTER RECOVERY ASSISTANCE PROGRAM	\$ 44,874.59		\$ -	
2306	FAIR SHARE AMENDMENT	\$ 240,503.00		\$ -	
2353	GHSB CLICK IT OR TICKET	\$ (1,759.63)		\$ (1,759.63)	
2355	COMMUNITY POLICING FY02	\$ 1,654.15		\$ -	
2356	COMMUNITY POLICING FY 96/97/98	\$ 9.18		\$ -	
2357	DARE/DAREI GRANT FY 97	\$ 35.10		\$ -	
2359	COMMUNITY POLICING FY05	\$ 108.11		\$ -	
2361	COMMUNITY POLICING FY07	\$ 180.44		\$ -	
2362	COMMUNITY POLICING FY08	\$ 275.47		\$ -	
2363	COMMUNITY POLICING FY09	\$ 72.95		\$ -	
2367	MUNICIPAL ROAD SAFETY GRANT	\$ 776.32		\$ -	
2368	SHARED STREET & SPACES GRANT	\$ -		\$ -	
2403	SAFE GRANT - FIRE DEPT.	\$ -		\$ -	
2404	FIREFIGHTER SAFETY EQUIPMENT	\$ 9.84		\$ -	
2404	FIREFIGHTER PS EQUIP GRANT	\$ 30.00		\$ -	
2405	FIREFIGHTING EQUIP GRANT	\$ 419.60		\$ -	
2408	FY09 STATE 911 GRANT - FIRE	\$ 7.00		\$ -	
2413	F.F. SAFETY EQUIPMENT GRANT	\$ (18,285.62)	18,853.60	\$ -	
2450	COA FORMULA GRANT	\$ 13,157.83		\$ -	
2451	STATE AID LIBRARIES	\$ 95,848.50		\$ -	
2453	WPAT SEPTIC RECPTS RESERVED	\$ 36,490.59		\$ -	
2454	MASS HISTORICAL COMM GRANT	\$ 4,150.00		\$ -	
2457	PUBLIC LIBRARIES FUND	\$ 571.17		\$ -	
2463	RECYCLING DIVIDENDS PROGRAM GRANT	\$ 7,491.13		\$ -	
2466	COMM COMPACT E-PERMITTING GRANT	\$ 200.00		\$ -	
2469	COMM COMPACT SYBER SECURITY ASSESSMENT	\$ 50.00		\$ -	
2472	EXTENDED POLLING HOURS GRANT	\$ -		\$ -	
2483	STATE EARMARKS	\$ 5,804.77		\$ -	
2484	STORM WATER ASSET MANAGEMENT	\$ -		\$ -	
2485	EOEA HANDICAP PUSH BUTTON DOOR	\$ (2,898.00)	2,898.00	\$ -	
2486	FY24 BRIDGE ASSET MANAGEMENT	\$ 3,916.25		\$ -	

# Special Revenue Funds

Fund Number	Fund Name	Fund Balance 6/30/2024	Receipts thru 9/30/2024	Remaining Deficit 6/30/2024
2526	COPS UNIVERSAL HIRING	\$ 1,289.84		\$ -
2531	COPS SECURE OUR SCHOOLS	\$ 0.82		\$ -
2532	EMPG GRANT	\$ 102.03		\$ -
2533	PROTECT ORDER GRANT PROGRAM	\$ 135.15		\$ -
2535	FY24 LC LOC 1991A	\$ -		\$ -
2553	CONFINED SPACE TRAINING	\$ 1,956.77		\$ -
2572	CDBG SEWER HOOKUP GRANT	\$ 0.60		\$ -
2573	EOCD SENIOR CTR GRANT	\$ 1,738.60		\$ -
2574	REPAYMENTS SEWER HOOKUP	\$ 9,222.00		\$ -
2575	EOCD SEPTIC I GRANT	\$ 111,944.22		\$ -
2576	MWPAT SEPTIC REPAIR	\$ 4,079.03		\$ -
2580	LIBRARY SERVICE/TECH GRANT	\$ (257.31)		\$ (257.31)
2582	EECBG ENERGY EFFICIENCY GRANT	\$ 307.41		\$ -
2583	GREEN COMMUNITIES GRANT	\$ 452.13		\$ -
2584	FY19 GREEN COMMUNITIES GRANT	\$ 443.82		\$ -
2590	HHS PROVIDER RELIEF FUND	\$ 7,035.89		\$ -
2591	CARES ACT FUNDING	\$ 7,379.20		\$ -
2595	ARPA FUNDS	\$ 3,171,344.31		\$ -
2596	GREEN COMMUNITIES GRANT	\$ -		\$ -
2599	FEMA 4496 COVID 19	\$ (36,247.18)		\$ (36,247.18)
2640	50/50 GRANT SPED TUITIONS	\$ 182,968.53		\$ -
2649	DISPLACED STUDENTS/PUERTO RICO	\$ 10,660.63		\$ -
2650	UNDERGROUD STORAGE TANK GRANT	\$ 1,500.00		\$ -
2653	FY24 FAMILY & COMMUNITY	\$ 933.70		\$ -
2666	FY23 FAMILY & COMMUNITY	\$ -		\$ -
2667	FY24 #718 ARTS/CULTURAL	\$ 28.04		\$ -
2680	MONBOUQUETTE AWARD	\$ 3.81		\$ -
2681	COMPREHENSIVE SCHOOL HEALTH	\$ -		\$ -
2685	FY22 #437 COVID 19 SUMMER PROGRAMMING	\$ 14,610.00		\$ -
2687	FY23 #528 ASOST	\$ 0.50		\$ -
2688	FY24 #528 ASOST	\$ -		\$ -
2689	FY24 COMPREHENSIVE SCHOOL HEALTH	\$ 7,787.92		\$ -
2705	FY24 TITLE I #305	\$ -		\$ -
2707	FY24 SPED PROGRAM IMPROVEMENT	\$ -		\$ -



# Special Revenue Funds

Fund Number	Fund Name	Fund Balance 6/30/2024	Receipts thru 9/30/2024	Remaining Deficit 6/30/2024
2709	FY12 REGIONAL DISSEMINATION GRANT	\$ 35.00		\$ -
2727	FY15 TITLE I	\$ 0.40		\$ -
2728	FY24 TITLE II PART A #140	\$ 8,677.50		\$ -
2742	FY17 SPED PROGRAM IMPROVEMENT	\$ 43.00		\$ -
2748	FY24 SOA #117	\$ -		\$ -
2750	FY24 TITLE IV PART A #309	\$ (18.50)		\$ (18.50)
2755	FY19 TITLE IV #309	\$ 212.69		\$ -
2758	FY24 #240	\$ -		\$ -
2759	FY24 #262	\$ -		\$ -
2765	FY20 TITLE IIA #140	\$ (502.00)		\$ (502.00)
2766	FY20 TITLE I	\$ (200.00)		\$ (200.00)
2767	FY20 TITLE IV #309	\$ (267.00)		\$ (267.00)
2768	FY21 ESSER	\$ (99.78)		\$ (99.78)
2769	FY21 TEACHER QUALITY	\$ 4.55		\$ -
2771	FY21 TITLE I	\$ 947.51		\$ -
2772	FY21 SCHOOL REOPENING	\$ 21.63		\$ -
2780	FY22 ESSER II #115	\$ -		\$ -
2781	FY22 ESSER III #119	\$ (0.00)		\$ (0.00)
2785	FY22 #240 IDEA GRANT	\$ -		\$ -
2786	FY22 TITLE I	\$ -		\$ -
2787	FY22 TITLE IV #309	\$ 886.62		\$ -
2788	FY22 TITLE II #140	\$ 1,995.42		\$ -
2791	FY23 #240	\$ -		\$ -
2793	SCHOOL WATER IMPROVEMENT GRANT	\$ 4,001.89		\$ -
2794	FY23 TITLE I #305	\$ -		\$ -
2795	FY23 TITLE IV #309	\$ 214.00		\$ -
2796	FY23 TITLE II #140	\$ (5,680.42)		\$ (5,680.42)
2797	FY23 ACCELERATED LITERACY	\$ 0.12		\$ -
2798	FY23 #117 SOA EVIDENCE BASED	\$ 0.00		\$ -
2799	DEEPER LEARNING	\$ -		\$ -
2903	BC/BS MINI GRANT	\$ 94.65		\$ -
2911	TECH PREP PRIVATE GRANT	\$ 1,450.00		\$ -
2912	TUFTS UNIVERSITY HEAT GRANT	\$ 113.45		\$ -
2914	HACH SCIENTIFIC FOUNDATION	\$ 90.61		\$ -
2915	EMERGENCY CONNECTIVITY FUND	\$ -		\$ -

# Special Revenue Funds

			Fund Balance	Receipts thru	Remaining Deficit
Fund Number	Fund Name		6/30/2024	9/30/2024	6/30/2024
2921	UNITED WAY VENTURE		\$ 40.42		\$ -
2940	WALMART GRANT-POLICE DEPT		\$ 1,000.00		\$ -
2941	VENTURE GRANT ARE YOU OK		\$ 24.00		\$ -
2942	FIELDS POND FOUNDATION		\$ 1,600.00		\$ -
2943	CVS VOLUNTEER CHALLENGE		\$ 500.00		\$ -
2944	MARCH FOR PARKS		\$ 1,617.25		\$ -
2945	POLICE NRA FOUNDATION GRANT		\$ 0.10		\$ -
2946	TOWN HALL CHIMNEY GRANT		\$ 3,000.00		\$ -
2947	K-9 GRANT - STANTON FOUNDATION		\$ 963.54		\$ -
2948	AGRICULTURAL COMM GRANT		\$ 3,243.50		\$ -
2949	COA PROGRAM GRANT		\$ 685.69		\$ -
2952	MIIA FLEX GRANT		\$ (3,919.22)		\$ (3,919.22)
2953	MEDICATION DISPOSAL GRANT		\$ 1,300.00		\$ -
8111	ARTS LOTTERY		\$ 13,365.33		\$ -
8115	SALE OF CEMETERY LOTS		\$ 93,834.18		\$ -
9000	REGIONAL ASSESSOR		\$ 30,907.25		\$ -
9001	POLICE/FIRE DETAILS		\$ (30,728.40)	85,765.94	\$ -
9002	CUSTODIAN DETAILS		\$ (9,326.34)		\$ (9,326.34)
2577/2578/2579/2581	BOH EMERGENCY PREPAREDNESS		\$ 12,295.09		\$ -
					\$ -
					\$ -
					\$ -
Total Special Revenue Fund Balance			\$ 4,963,068.15	116,241.96	\$ (719,886.84)



Thank you!